MEMORANDUM

TO: Shelby County Board of Commissioners

FROM: Donald Jones, Principal Planner

DATE: February 2, 2009

SUBJECT: Fiscal Impact Re: Case P.D. 08-332 CC, Stansell Crossing Planned Development,

Parcel 11

The above referenced case involves a request to develop a portion of Parcel 11 for a religious institution. From a Tax perspective, religious institutions are considered as exempt and therefore the Fiscal Impact Analysis model does not apply to this use of land.